

Form <b>F-66 (IA-2)</b> (5-8-2013)					
STATE OF IOWA  2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013  CITY OF <u>NEWTON</u> , IOWA DUE: December 1, 2013		16205000800000 City of Newton PO Box 399 Newton, IA 50208  <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		6,646,452		6,646,452	6,670,813
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		6,646,452		6,646,452	6,670,813
Delinquent property taxes		0		0	
TIF revenues		2,560,585		2,560,585	2,678,812
Other city taxes		1,604,454	0	1,604,454	1,691,961
Licenses and permits		307,552	0	307,552	163,900
Use of money and property		116,361	307,310	423,671	265,315
Intergovernmental		2,440,079	0	2,440,079	1,947,662
Charges for fees and service		1,845,139	42,156,573	44,001,712	
Special assessments		22,014	0	22,014	200
Miscellaneous		594,484	600,401	1,194,885	710,330
Other financing sources		2,509,571	539,141	3,048,712	5,376,246
Total revenues and other sources		18,646,691	43,603,425	62,250,116	19,505,239
Expenditures and Other Financing Uses					
Public safety		6,353,118	0	6,353,118	6,397,079
Public works		2,707,209	0	2,707,209	3,036,523
Health and social services		0	0	0	0
Culture and recreation		1,875,748	0	1,875,748	1,980,941
Community and economic development		2,421,712	0	2,421,712	2,581,811
General government		1,112,057	0	1,112,057	1,314,892
Debt service		2,137,456	0	2,137,456	2,161,739
Capital projects		297,887	0	297,887	341,000
Total governmental activities expenditures		16,905,187	0	16,905,187	17,813,985
Business type activities		0	43,591,657	43,591,657	4,860,878
Total ALL expenditures		16,905,187	43,591,657	60,496,844	22,674,863
Other financing uses, including transfers out		2,227,738	382,444	2,610,182	2,853,846
Total ALL expenditures/And other financing uses		19,132,925	43,974,101	63,107,026	25,528,709
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-486,234	-370,676	-856,910	-6,023,470
Beginning fund balance July 1, 2012		14,371,351	13,110,942	27,482,293	20,405,140
Ending fund balance June 30, 2013		13,885,117	12,740,266	26,625,383	14,381,670
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 26,860,000	Other long-term debt		\$ 1,490,179
Revenue debt		\$ 3,653,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 41,878,998
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11-21-2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Lisa Frasier, Deputy City Clerk		→	641	792-2787	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF NEWTON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	3,845,538	2,228,337		572,577			6,646,452			6,646,452	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	3,845,538	2,228,337		572,577	0	0	6,646,452		T01	6,646,452	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	3,845,538	2,228,337		572,577	0	0	6,646,452			6,646,452	6
7	TIF revenues			2,560,585				2,560,585		T01	2,560,585	7
	Other city taxes											
8	Utility tax replacement excise taxes	95,600	55,499		11,837			162,936		T15	162,936	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		283,489					283,489		T19	283,489	13
14	Other local option taxes		1,158,029					1,158,029		T09	1,158,029	14
15	TOTAL OTHER CITY TAXES	95,600	1,497,017	0	11,837	0	0	1,604,454	0		1,604,454	15
16	Section B - LICENSES AND PERMITS	307,552						307,552		T29	307,552	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	24,451	1,490	5,976	25,931	305		58,153	38,395	U20	96,548	18
19	Rents and royalties	36,193						36,193		U40	36,193	19
20	Other miscellaneous use of money and property	22,015						22,015	45,020	U20	67,035	20
21	Skiff Medical Center and Newton Waterworks							0	223,895		223,895	21
22	TOTAL USE OF MONEY AND PROPERTY	82,659	1,490	5,976	25,931	305	0	116,361	307,310		423,671	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	107,837	245,704	355,828		27,923		737,292		B89	737,292	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	107,837	245,704	355,828	0	27,923	0	737,292	0		737,292	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		1,460,813					1,460,813		C46	1,460,813	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	12,335						12,335		C89	12,335	49
50	Iowa Department of Transportation	9,828				50,010		59,838		C89	59,838	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	School Resource Officer	50,599						50,599		C89	50,599	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	72,762	1,460,813	0	0	50,010	0	1,583,585	0		1,583,585	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	58,984						58,984			58,984	63
64	Library service							0		D89	0	64
65	Township contributions	60,218						60,218		D89	60,218	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	119,202	0	0	0	0	0	119,202	0		119,202	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	299,801	1,706,517	355,828	0	77,933	0	2,440,079	0		2,440,079	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	2,444,403	A91	2,444,403	73
74	Sewer							0	2,546,662	A8Ø	2,546,662	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking	20,928						20,928		A6Ø	20,928	77
78	Airport	9,745						9,745		AØ1	9,745	78
79	Landfill/garbage	781,180						781,180	1,516,748	A81	2,297,928	79
80	Hospital							0	35,343,941	A36	35,343,941	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	3,418						3,418		A89	3,418	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	54,633						54,633		A89	54,633	92
93	Ambulance charges	775,999						775,999		A89	775,999	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	7,534						7,534		A50	7,534	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	59,191						59,191		A03	59,191	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	90,905						90,905	304,819	A61	395,724	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	41,606						41,606			41,606	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	1,845,139	0	0	0	0	0	1,845,139	42,156,573		44,001,712	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>				22,014			22,014		U01	22,014	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	9,396	141,546			13,000		163,942	17,513	U99	181,455	108
109	Deposits and sales/fuel tax refunds	13,442						13,442	359	U99	13,801	109
110	Sale of property and merchandise	54,629					6,520	61,149	192,693	U11	253,842	110
111	Fines	100,629						100,629		U30	100,629	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	158,913		86,656		2,257		247,826	17,289		265,115	113
114	Fireworks	7,496						7,496			7,496	114
115	Rock Income							0	131,030		131,030	115
116	Skiff Medical Center							0	133,944		133,944	116
117	Newton Waterworks							0	107,573		107,573	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	344,505	141,546	86,656	0	15,257	6,520	594,484	600,401		1,194,885	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF NEWTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	6,820,794	5,574,907	3,009,045	632,359	93,495	6,520	16,137,120	43,064,284		59,201,404	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	5,080						5,080	35,300	NR	40,380	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	573,706	294,587			157,136		1,025,429	105,691		1,131,120	127
128	<i>Internal TIF loans and transfers in</i>	96,463	19,500		1,363,099			1,479,062			1,479,062	128
129								0			0	129
130	Skiff Medical Center and Newton Waterworks							0	398,150		398,150	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	675,249	314,087	0	1,363,099	157,136	0	2,509,571	539,141		3,048,712	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	7,496,043	5,888,994	3,009,045	1,995,458	250,631	6,520	18,646,691	43,603,425		62,250,116	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	3,429,525	415,804	572,270	9,375,246	101,635	476,871	14,371,351	13,110,942		27,482,293	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	10,925,568	6,304,798	3,581,315	11,370,704	352,266	483,391	33,018,042	56,714,367		89,732,409	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,777,255	1,372,414					3,149,669		E62	3,149,669	2
3	Purchase of land and equipment	73,645						73,645		G62	73,645	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	22,881						22,881		E89	22,881	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	1,660,305	1,217,366					2,877,671		E24	2,877,671	13
14	Purchase of land and equipment	79,615						79,615		G24	79,615	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	97,743	21,587					119,330		E66	119,330	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	28,171						28,171		E32	28,171	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	2,136						2,136		E89	2,136	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	3,741,751	2,611,367	0	0	0	0	6,353,118			6,353,118	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	72,437	633,715					706,152		E44	706,152	42
43	Purchase of land and equipment		119,228					119,228		G44	119,228	43
44	Construction		84,948					84,948		F44	84,948	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	203,480						203,480		E44	203,480	48
49	Traffic control safety — Current operation	45,235	1,892					47,127		E44	47,127	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		194,741					194,741		E44	194,741	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		71,472					71,472		E81	71,472	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	71,131						71,131		E01	71,131	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	762,749						762,749		E81	762,749	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	282,363	163,818					446,181		E89	446,181	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	1,437,395	1,269,814	0	0	0	0	2,707,209			2,707,209	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	596,999	331,023					928,022		E52	928,022	122
123	Purchase of land and equipment	13,336						13,336		G52	13,336	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	168,716	377,125					545,841		E61	545,841	127
128	Purchase of land and equipment	22,542						22,542		G61	22,542	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	108,891	13,926					122,817		E61	122,817	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	155,741	53,510					209,251		E03	209,251	133
134	Purchase of land and equipment	17,939						17,939		G03	17,939	134
135	Community center, zoo, marina, and auditorium		16,000					16,000		E61	16,000	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	1,084,164	791,584	0	0	0	0	1,875,748			1,875,748	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	27,204	4,464					31,668		E89	31,668	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	104,720	38,546					143,266		E89	143,266	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		15,000					15,000		E50	15,000	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	98,379	26,240					124,619		E29	124,619	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	28,762	335,915					364,677		E89	364,677	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			1,742,482				1,742,482		E89	1,742,482	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	259,065	420,165	1,742,482	0	0	0	2,421,712			2,421,712	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	195,252	34,442					229,694		E29	229,694	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	350,996	77,235					428,231		E23	428,231	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	165,769	28,100					193,869		E25	193,869	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	99,197						99,197		E31	99,197	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	151,066						151,066		E89	151,066	171
172	Other general government — Current operation		10,000					10,000		E89	10,000	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	962,280	149,777	0	0	0	0	1,112,057			1,112,057	176
177	<b>Section G — DEBT SERVICE</b>				2,137,456			2,137,456			2,137,456	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	2,137,456	0	0	2,137,456			2,137,456	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Maytag Bowl Renovations					261,834		261,834			261,834	184
185	Airport Expansion Project					24,319		24,319			24,319	185
186	Other Miscellaneous					11,734		11,734			11,734	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	297,887	0	297,887			297,887	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	297,887	0	297,887			297,887	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	7,484,655	5,242,707	1,742,482	2,137,456	297,887	0	16,905,187			16,905,187	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF NEWTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								2,808,038	E91	2,808,038	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								2,177,142	E80	2,177,142	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								1,058,036	E81	1,058,036	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								37,023,148	E36	37,023,148	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF NEWTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								525,293	E89	525,293	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								43,591,657		43,591,657	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	7,484,655	5,242,707	1,742,482	2,137,456	297,887	0	16,905,187	43,591,657		60,496,844	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	172,795	575,881					748,676	382,444		1,131,120	255
256	Internal TIF loans/repayments and transfers out			1,479,062				1,479,062			1,479,062	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	172,795	575,881	1,479,062	0	0	0	2,227,738	382,444		2,610,182	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	7,657,450	5,818,588	3,221,544	2,137,456	297,887	0	19,132,925	43,974,101		63,107,026	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						483,391	483,391			483,391	263
264	<b>Restricted</b>	140,001	486,210	359,771	9,233,248	54,379		10,273,609			10,273,609	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>	161,738						161,738			161,738	266
267	<b>Unassigned</b>	2,966,379						2,966,379			2,966,379	267
268	<b>Total Governmental</b>	3,268,118	486,210	359,771	9,233,248	54,379	483,391	13,885,117			13,885,117	268
269	<b>Proprietary</b>								12,740,266		12,740,266	269
270	<b>Total ending fund balance June 30, 2013</b>	3,268,118	486,210	359,771	9,233,248	54,379	483,391	13,885,117	12,740,266		26,625,383	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	10,925,568	6,304,798	3,581,315	11,370,704	352,266	483,391	33,018,042	56,714,367		89,732,409	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF NEWTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	25,060,522

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 3,898,000	29U	39U 245,000	49U	49U	49U 3,653,000	49U	I89 116,940
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. General Obligation	19U 28,090,000	29U	39U 1,230,000	49U 26,860,000	49U	49U	49U	I89 890,700
11. Development Agreements	19U 2,613,917	29U	39U 1,123,738	49U	49U	49U	49U 1,490,179	I89
12. TIF rebate US Motorsports	19U 1,655,428	29U	39U 1,655,428	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	36,257,345	0	4,254,166	26,860,000	0	3,653,000	1,490,179	1,007,640

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	0
Outstanding as of JUNE 30, 2013	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	837,579,952	x .05 = \$	41,878,998

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61		
	\$	\$		26,625,383	26,625,383
	REMARKS				